



APPLIES TO ACADEMIC YEAR 2012/2013

## **BIN 8898/8998 Managerial Accounting Analysis, FABI Academy**

### **Programme**

Bachelor of Management

### **Responsible for the course**

Pål Berthling-Hansen, Espen Skaldehaug, Tor Tangenes

### **Department**

Department of Accounting - Auditing and Law

### **Term**

According to study plan

### **ECTS Credits**

30

### **Language of instruction**

Norwegian

### **Introduction**

### **Learning outcome**

The learning objectives are:

- Excel-modelling
- Provision of relevant decision basis (term paper)
- Internal and external cost analysis
- How to incorporate in practice the value of flexibility and additional information as central aspects in the choice between various investment alternatives
- Linear programming as a tool for resource management
- Incentives and bonus schemes
- Balanced scorecard
- New control concepts

### **Prerequisites**

No prerequisites are required, but students ought to have basic knowledge in the area of Managerial Accounting.

### **Compulsory reading**

#### **Books:**

Bertoneche, Marc and Rory Knight. 2001. Financial performance. Butterworth/Heinemann  
Copeland, Tom and Vladimir Antikarov. 2003. Real options : a practitioner's guide. New ed.

Texere

Kaplan, Robert S., Robin Cooper. 1998. Cost & effect : using integrated cost systems to drive profitability and performance. Harvard Business School Press

Schlosser, Michel. 2002. Business finance : applications, models and cases. Prentice Hall

Winston, Wayne L. 2007. Microsoft Office Excel 2007 : data analysis and business modeling. Microsoft Press

### **Recommended reading**

#### **Books:**

Dixit, Avinash K. and Robert S. Pindyck. 1994. Investment under uncertainty. Princeton University Press

Levy, Haim and Marshall Sarnat. 1994. Capital investment and financial decisions. 5th ed.

Prentice Hall

### **Course outline**

#### **Module 1:**

The module provides an introduction to the relevant concept scheme. What are alternative costs and how should they be applied in decision-making. Cost analyses and basic calculations such as activity-

based calculation are focused on.

**Objective:**

Learning outcome for the module:

The participants receive information about relevant problem approaches for the term paper

- Provide insights into the basic concepts to be used in the programme.
- Activity and cost analyses founded on activity-based calculation, with a strong decision-making focus.
- Participants will gain insights into the change from traditional calculation to activity-based calculation with the use of a case study.
- Various means of handling the capacity issue in calculation will be discussed.
- Participants shall be able to carry out ABC analyses during one period, and analyses of a more operational character (internal cost analysis)
- Harmonisation of capacities
- Economic value of driver units
- Linear programming as a method for process improvements, including
  - how to structure optimizing problems in an activity structure by means of linear programming
  - how to solve capacity problems both analytically and with the help of Excel
  - how to calculate and estimate the value of marginal capacity and discuss possible change measures.

**Computer-based tools**

It' Learning og Excel.

**Learning process and workload**

The programme is conducted through six course modules, a total of 150 lecturing hours. It will consist of personal guidance and guidance given in class. Generally the students may expect consultative guidance, not evaluatory guidance. The total hours of guidance offered is approx. one hour pr. students.

**Examination**

The students are evaluated through a term paper, counting 18 ECTS credits and an individual written exam, counting 12 ECTS credits. Both evaluations must be passed to obtain a certificate for the program. The term paper may be written individually or in groups of maximum three persons.

**Examination code(s)**

BIN 88981 - term paper; 18 credits; counts 100 % to pass the program BIN 8898.

BIN 89981 - written exam; 12 credits; counts 100 % to pass the program BIN 8998.

Both evaluations must be passed to obtain a certificate for the program.

**Examination support materials**

All aids are allowed + calculator TEXAS INSTRUMENTS BA II PlusTM.

**Re-sit examination**

At the next ordinary exam.

**Additional information**